

Accountancy Board of Ohio
State of Ohio
Public Meeting Minutes of September 20, 2021
Ohio University Baker Center Ballroom
1 Park Place Athens, Ohio 45701

ATTENDANCE

The Accountancy Board of Ohio (Board) met in person and a live stream via Microsoft Teams. The following were present:

Board Members:

Kenya Y. Watts, CPA, Chair
Gerald P. Weinstein, CPA, Vice-Chair
Brendan P. Fitzgerald, CPA, Secretary
Richard (Scott) Blake, Public Member
John E. Soucie, CPA, Member
Louise A. Jackson, CPA, Member
Megan E. Durst, CPA, Member

Board Staff:

John E. Patterson, Executive Director
Tracey F. Fithen, Assistant Executive Director
Donna M. Oklok, Investigations Supervisor
Charlene A. Nortey, Investigator
Sarah J. Sarnowski, Investigator

Guests:

Colleen Conrad, Executive Vice President and Chief Operating Officer, National Association of State Boards of Accounting (NASBA)
W. Michael Fritz, OU Graduate and NASBA Vice President Elect
Dr. David M. Stott, Ohio University Director of Accounting
Barbara Benton, Vice President of Government Affairs, Ohio Society of CPAs (OSCPA)
Students, staff, and faculty from Ohio University

CALL TO ORDER

Ms. Watts noted a quorum was present and at 10:03 a.m., called the meeting to order and welcomed the guests in the audience. Board members introduced themselves to the audience and discussed their professional history and the benefits of obtaining a CPA permit. Ms. Watts also opened the floor to questions from the audience.

Mr. Fritz, a graduate of Ohio University and NASBA Vice President Elect, spoke about his professional career and the benefits of obtaining a CPA permit.

PRESENTATIONS

NASBA CPE EVOLUTION

Colleen Conrad spoke to the audience about the functions of NASBA. She then explained the difference between regulatory state boards, NASBA, and the American Institute of Certified Public Accountants (AICPA). She discussed the benefits of obtaining a CPA license and her professional career history.

Ms. Conrad presented information about the requirements to take the CPA exam and expectations of the candidates. She provided resources for test preparation, such as Exam Blueprints. She discussed the different sections of the exam, and the format questions would be given.

Ms. Conrad closed her presentation by discussing the upcoming evolution of the CPA Examination. She explained the updated exam, how it will differ from past exams, and how this new exam would better prepare new CPAs for public accounting work.

Ms. Conrad took questions from the crowd regarding topics related to CPA Evolution and the CPA exam. She answered the questions accordingly.

Ms. Watts introduced Mr. Patterson to speak about residency requirements for the CPA exam. He provided information on the requirements to take the Ohio CPA exam. He also discussed initial certification requirements in other states and how those may not align with Ohio's requirements. He opened the floor for questions, and upon hearing none, closed his presentation.

OSCPA FUTURE OF CPA PROFESSION PRESENTATION

Ms. Benton spoke to the audience about OSCP and the benefits of membership with the society. She discussed the difference between OSCP and the state board of accountancy. She also provided information regarding scholarships, student membership, and the student ambassador program offered by the OSCP. Ms. Benton opened the floor for questions, and hearing none, closed her presentation.

FORMAL HEARINGS

FORMAL HEARING: Brian Nartker (CASE NO: CO2021-12723)

Jahan Karamali, Assistant Attorney General and counsel for the Board, presented a hearing continuance request from Mr. Nartker to the Board. Ms. Watts called for a voice vote to approve the request. Voice vote passed 7-0 and the continuance request was granted.

FORMAL HEARING: Patricia Herrington (CASE NO: CO2021-2021-0257) GOLDMAN

Ms. Watts opened a disciplinary hearing at 12:03 pm pursuant to Chapter 119 of the Revised Code.

Ms. Karamali provided an opening statement.

Ms. Karamali called Charlene Nortey, Board Investigator, to testify to the accuracy of the records of the Board and introduced State's Exhibits; Exhibit A 1-34 and Exhibit B 1-34.

Ms. Karamali gave an opportunity for questions from the Board, and on hearing none, asked for the admission of Exhibit A into the record.

Ms. Karamali provided a closing argument.

Ms. Watts concluded the hearing.

FORMAL HEARING: Jodi S. Eramo (CASE NO: CO2021-10366)

Ms. Watts opened a disciplinary hearing at 12:13 p.m. pursuant to Chapter 119 of the Revised Code.

Ms. Karamali and James Leo, counsel for the respondent, agree to a stipulation on jurisdiction, notice and admission of State's Exhibits, Exhibit A 1-20 and Exhibit B 1-8, and respondent's Exhibits; Exhibits A 1-3, Exhibit B 4, Exhibits C 5-6, Exhibits D 7-10 and Exhibit E 11, into the record.

Ms. Karamali provided an opening statement.

Mr. Leo provided an opening statement.

Ms. Karamali called Ms. Nortey to testify to the accuracy of the records of the Board.

Ms. Karamali gave an opportunity for questions from the Board, and on hearing none, asked for the admission of Exhibit A into the record.

Mr. Leo called Ms. Eramo to testify before the Board.

Members of the Board asked questions of Ms. Eramo.

Ms. Eramo answered questions from the Board.

Discussion occurred between Board members.

The Board admitted into evidence all exhibits.

Ms. Karamali made closing arguments.

Mr. Leo made closing arguments.

FORMAL HEARING: David Murray/ David C. Murray, CPA (CASE NO 2021-12461)

Ms. Watts opened a disciplinary hearing at 12:50 p.m. pursuant to Chapter 119 of the Revised Code.

Ms. Karamali and Mr. Leo stipulated to jurisdiction, notice and admission of State's Exhibits; Exhibit A 1-21, Exhibit B 1-16 and C 1-9; and respondent's Exhibits A, B, C, and D, into the record.

Ms. Karamali provided an opening statement.

Mr. Leo provided an opening statement.

Ms. Karamali called Ms. Nortey to testify to the accuracy of the records of the Board.

Mr. Leo asked questions of Ms. Nortey.

Ms. Karamali asked for admission of State's Exhibits into evidence.

Mr. Leo called David Murray, respondent, to testify before the Board.

Board members asked questions of Mr. Murray.

Mr. Leo did not submit his exhibits into evidence.

Ms. Karamali provided a closing statement.

Mr. Leo provided a closing statement.

Ms. Watts concluded the hearing.

FORMAL HEARING: Richard A. Fidler (CASE NO: CO2021-13349)

Ms. Watts opened a reinstatement hearing pursuant to Chapter 4701.17 of the Revised Code. This hearing was requested in writing by Mr. Fidler.

Ms. Karamali provided an opening statement.

Mr. Fidler made his request before the Board to be reinstated.

Ms. Karamali called Ms. Nortey to testify to the accuracy of the records of the Board and introduced State's Exhibits; Exhibit A 1-8 and Exhibit B 1-18.

The Board asked questions of Mr. Fidler.

The Board admitted into evidence all exhibits.

Mr. Fidler presented a closing statement.

Ms. Karamali presented a closing statement.

REQUESTS FOR WAIVER

RION SAFIER

Mr. Safier requested a waiver of the \$400 CPE fine, due to not completing at least 20 CPE hours per year.

MICHELLE A. MOUNTFORD-SLINGLUFF

Ms. Mountford-Slingluff requested a waiver of the \$90 CPE fine, due to not completing at least 20 CPE hours per year.

TIMOTHY W. SCHRAW

Mr. Schraw requested a waiver of the \$200 CPE fine, due to not completing at least 20 CPE hours per year.

KENNETH A. KONCILJA

Mr. Koncilja requested a waiver of the \$100 late fee, due to not renewing his CPA license before the renewal deadline.

THOMAS J. COMPTON

Mr. Compton requested a waiver of the \$100 late fee, due to not renewing his CPA license before the renewal deadline.

REQUEST FOR RECONSIDERATION

Mr. Patterson introduced the request for reconsideration of his denial of an exam completion time extension submitted by Ms. Victoria Lehn. Mr. Patterson noted Ms. Lehn's situation did not qualify under the Board's policy on exam extensions.

OLD BUSINESS

APPROVAL OF JUNE 11, 2021 BOARD MEETING MINUTES

Ms. Durst moved to approve the June 11, 2021 Board meeting minutes, which was seconded by Mr. Fitzgerald. A voice vote was held, and the motion passed 7-0.

STATUS OF PAST HEARINGS

Ms. Karamali reported that there are no, active appeals.

NEW BUSINESS

EDUCATIONAL ASSISTANCE COMMITTEE

Mr. Patterson opened a discussion about scholarships for the fifth year of classes provided by the Board. Mr. Patterson explained that the amount provided is related to the FASFA form and how the Board's requirements differ. Mr. Patterson also explained that the scholarship now is awarded only for business and accounting related education.

QUASI-JUDICIAL DELIBERATIONS

Mr. Fitzgerald introduced a motion to enter quasi-judicial deliberations to discuss formal hearings, request for waivers of late fees and CPE deficiency fees, and board requests. This motion was seconded by Mr. Blake. A voice vote was held, and the motion passed 7-0. After discussion, the Board returned to general session.

HEARING DECISIONS

JODI S. ERAMO (CO2021-10366)

Upon the motion by Mr. Fitzgerald and seconded by Mr. Weinstein, the Board voted to revoke the CPA certificate and firm registration of Ms. Eramo. Until she has met the following conditions: completion of three credits of Board approved Professional Standards and Responsibilities education, payment of a \$5,000 fine, and proof of notification to all states who were sent non-compliant audit reports.

Motion carried 7-0 on a roll call vote.

RICHARD A. FIDLER (CO2021-13349)

Upon the motion by Mr. Fitzgerald and seconded by Mr. Weinstein, the Board voted to reinstate the CPA certificate of Mr. Fidler.

Motion carried 7-0 on a roll call vote.

DAVID C. MURRAY/DAVID C. MURRAY, CPA (CO2021-12461)

Upon the motion by Mr. Fitzgerald and seconded by Mr. Weinstein, the Board voted to revoke the CPA and firm registration of Mr. Murray, pending the completion of a peer review and payment of all firm fees.

Motion carried 7-0 on a roll call vote.

PATRICIA C. HERRINGTON (CO2021-0257)

Upon the motion by Mr. Fitzgerald and seconded by Mr. Weinstein, the board voted to revoke the CPA certificate of Ms. Herrington.

Motion carried 7-0 on a roll call vote.

CPE DEFICIENCY FEE WAIVER REQUESTS

Upon the motion by Mr. Fitzgerald and seconded by Mr. Weinstein, the Board voted to deny the requests for waiver for Mssrs. Safier, Schraw, Koncilja, and Compton, and Ms. Mountford-Slingluff.

Motion carried 7-0 on a roll call vote.

REQUEST FOR RECONSIDERATION

Upon the motion by Mr. Fitzgerald and seconded by Mr. Weinstein, the Board voted to deny the request for reconsideration made by Ms. Lehn.

Motion carried 7-0 on a roll call vote.

ADJOURNMENT

Ms. Watts asked if there were any additional information requests or questions of the Board. Noting that there were no other comments and upon the motion by Ms. Watts and seconded by Mr. Fitzgerald, the Board voted to adjourn at 3:47 p.m.

Motion carried 7-0.

Kenya Y. Watts, Chair

Brendan Fitzgerald, Secretary